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**PATENT
IN THE UNITED STATES PATENT & TRADEMARK OFFICE**

APPLICANT: J. Patel, et al.

SERIAL NO.: 09/524,113

FILED: March 13, 2000

FOR: NOVEL FORMULATIONS
COMPRISING LIPID-
REGULATING AGENTS

EXAMINER: (not yet assigned)

CASE NO.: 6475.US.O2

GROUP ART UNIT: 1623

DATE: July 21, 2000

Certificate of Mailing (37 CFR 1.8(a)):

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the United States Postal Service on the date shown below with sufficient postage as First Class Mail in an envelope addressed to:

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JoEllen Hogan 7/21/00

JoEllen Hogan Date

**DECLARATION AND POWER OF ATTORNEY
FOR A UNITED STATES PATENT APPLICATION**

As a below-named inventor, I hereby declare:

My residence, post office address and citizenship are as stated below next to my name. I believe I am an original and first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled NOVEL FORMULATIONS COMPRISING LIPID-REGULATING AGENTS, the specification of which was filed on March 13, 2000, as Serial No. 09/524,113.

I hereby state that I have reviewed and understand the contents of the above-mentioned specification, including the claims.

I acknowledge a duty to disclose to the Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, 1.56.

Claim to benefit of foreign application(s) as follows:

I hereby claim foreign priority benefits under 35 U.S.C. '119 for the following foreign applications for patent or inventors certificate.

NONE

The following foreign applications for patent or inventor's certificate have a filing date earlier than the filing date of the applications identified above.

NONE

Claim to benefit of earlier U.S. application(s) as follows:

I hereby claim the benefit under 35 U.S.C.'120 of the following earlier-filed United States patent applications. Insofar as the subject matter of each of the claims of this application is not disclosed in the prior U.S. applications in the manner required by 35 U.S.C. '112, first paragraph, I acknowledge a duty to disclose to the Patent and Trademark Office all information known to me to be material to patentability as defined in 37 C.F.R. '1.56 which came into existence between the filing date(s) of the prior applications and the national or PCT filing date of this application.

NONE

I hereby claim the benefit under Title 35, United States Code '119(e) of any United States provisional application(s) listed below:

Serial No. 60/127,136, filed March 31, 1999

I hereby appoint the following Attorneys and/or agents to prosecute this application and any continuation or divisional applications based hereon, and to transact all business in the Patent and Trademark Office connected therewith:

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I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that all statements made herein were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Jitendra P. Patel

7-5-2000

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